

**BALANCE SHEET**

As of September 2, 2020

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1010 Operating Account - 4188	45,762.90
1011 Rockland Operational Account	16,232.04
1020 Merchant Account - 4177	-384,386.28
1021 Rockland Merchant Account	-8,331.01
1030 Payroll - 4176	-61,508.21
1040 Hopster's Boston 2762	-472.45
1050 Investment Act 0224	-26.00
1098 ADP P/R Clearing	88,098.40
1205 MS Loan AC	0.00
2311 Rockland Payroll	0.50
Manager	0.00
<b>Total Bank Accounts</b>	<b>\$ -304,630.11</b>
Accounts Receivable	
1200 Accounts Receivable	0.00
<b>Total Accounts Receivable</b>	<b>\$0.00</b>
Other Current Assets	
1100 Cash/Check in Transit	-62,615.12
1105 Credit Card in Transit	-154,981.84
1195 Misc Receivables	0.00
1210 Employee Loan	1,800.00
1300 Transfers	0.00
1400 Inventory Asset	49,608.94
Uncategorized Asset	24.95
<b>Total Other Current Assets</b>	<b>\$ -166,163.07</b>
<b>Total Current Assets</b>	<b>\$ -470,793.18</b>

**BALANCE SHEET**

As of September 2, 2020

	TOTAL
<b>Fixed Assets</b>	
1500 Vehicles	224,274.32
1510 Furniture & Fixtures Newton	61,799.61
1511 Brewing Equipment Newton	654,512.26
1512 Office Equipment Newton	6,254.24
1513 Restaurant & Kitchen Newton	116,572.08
1514 Leasehold Improvements Newton	204,732.87
1515 Startup Expenses Newton	0.00
1520 Furniture & Fixtures Boston	154,194.01
1521 Brew Equipment Boston	290,275.21
1523 Restaurant & Kitchen Equip Boston	304,724.70
1524 Leasehold Improvements Boston	2,355,986.27
1525 Start Up Expenses Boston	0.00
1600 ACCUMULATED DEPRECIATION	-1,091,924.99
<b>Total Fixed Assets</b>	<b>\$3,281,400.58</b>
<b>Other Assets</b>	
1700 Loan Acquisition Costs	23,791.36
1800 Security Deposit Newton	3,500.00
1801 Security Deposit Boston	34,994.00
1900 Due from Hopsters Alley	1,297.50
1910 Due from Owner	43,463.67
1990 Deferred Tax Asset	271,488.00
<b>Total Other Assets</b>	<b>\$378,534.53</b>
<b>TOTAL ASSETS</b>	<b>\$3,189,141.93</b>

**BALANCE SHEET**

As of September 2, 2020

	TOTAL
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable (A/P)	0.00
<b>Total Accounts Payable</b>	<b>\$0.00</b>
Credit Cards	
2050 4856 (4856)	0.00
2060 American Express	192,372.85
2070 Chase Ink x7276	13,331.26
2071 Karen Visa Credit Card	7,991.86
2072 Lee Visa Credit Card	27,663.12
<b>Total 2070 Chase Ink x7276</b>	<b>48,986.24</b>
<b>Total Credit Cards</b>	<b>\$241,359.09</b>
Other Current Liabilities	
2100 Payroll Liability	600.00
2110 PAYROLL LIABS	-166.38
2115 Accrued Payroll and Payroll Taxes	62,053.90
2120 Federal & State Taxes	0.00
2130 Pay by Pay Ins	0.00
2150 Tips Collected Payable	-101,191.85
<b>Total 2100 Payroll Liability</b>	<b>-38,704.33</b>
2200 Accrued Expenses	10,699.02
2300 Customer Event Deposits	0.00
2500 Sales Tax Payable	-11,440.43
2525 Federal & State Beer Tax	-1,873.70
2550 Due for Fixed Assets	0.00
2590 Gift Cards Payable	16,768.26
2601 Business Loan Peoples Bank \$526.86	0.00
2700 Auto Loan Citizens	0.00
2702 Range Rover TD-Bank	0.00
2710 Net Pay due to Coopers	-2,296.34
2720 Holding Account	50,000.00
2730 Holding Account - 0848	25,501.83
2855 Loan from Karen Cooper	41,520.98
<b>Total Other Current Liabilities</b>	<b>\$90,175.29</b>
<b>Total Current Liabilities</b>	<b>\$331,534.38</b>

**BALANCE SHEET**

As of September 2, 2020

	TOTAL
<b>Long-Term Liabilities</b>	
2600 Business Loan Peoples Bank \$2,762	0.00
2602 Peoples Bk Loan \$545.98	0.00
2610 On Deck LOC	0.00
2650 Loan - Gretchen Wilson	4,230.25
2701 Auto Loan Chase	7,939.52
2703 Auto Loan TD Bank 2016 Land Rover	65,595.76
2704 Notes Payable Van	27,418.36
2705 6% Loan from Alley	-100.00
2706 Peoples 44615-00011	122,023.50
2850 Loan Payable Lee Cooper	0.00
2900 SBA Loan	166,364.34
2910 Peoples Loan - Seaport (6138-00014)	506,667.00
2920 Loan from L. Cooper (5%)	28,870.16
2930 Tenant Improvement Allowance - Boston	506,912.00
2935 Deferred Lease Liability	70,040.00
2999 Deferred Tax Liability	79,901.00
<b>Total Long-Term Liabilities</b>	<b>\$1,585,861.89</b>
<b>Total Liabilities</b>	<b>\$1,917,396.27</b>
Equity	
3000 Opening Balance Equity	0.00
3100 OWNER INVESTMENT	
3110 Lee Cooper	0.00
<b>Total 3100 OWNER INVESTMENT</b>	<b>0.00</b>
3120 Preferred A Series	775,000.00
3150 Crowd Funding	1,311,000.00
3151 Syndication Costs	-32,100.00
3152 Series A3 Units	559,500.00
3200 OWNER DRAWS	0.00
3210 Lee Cooper	0.00
<b>Total 3200 OWNER DRAWS</b>	<b>0.00</b>
3999 Partners Capital	-1,279,021.72
Series A4 Units	388,911.00
Net Income	-451,543.62
<b>Total Equity</b>	<b>\$1,271,745.66</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$3,189,141.93</b>